

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

District: BARSTOW

District Code: 910

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

10/4/2017
Date


District Superintendent

10/4/17
Date

Contact: Brenda Findley

(760) 252-2411 7290

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	ECS 84362 B	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	2,746,308	2,746,308				2,746,308
Other	1300	1,985,775	1,985,775				1,985,775
Total Instructional Salaries		4,732,083	4,732,083		0		4,732,083
Non-Instructional Salaries							
Contract or Regular	1200		1,184,530		276,607		1,461,137
Other	1400		50,139		93,287		143,426
Total Non-Instructional Salaries		0	1,234,669		369,894		1,604,563
Total Academic Salaries		4,732,083	5,966,752		369,894		6,336,646
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		2,061,356		1,092,093		3,153,449
Other	2300		77,959		59,721		137,680
Total Non-Instructional Salaries		0	2,139,315		1,151,814		3,291,129
Instructional Aides							
Regular Status	2200		225,522				225,522
Other	2400		63,996				63,996
Total Instructional Aides			289,518		0		289,518
Total Classified Salaries			289,518		1,151,814		3,580,647
Employee Benefits							
	3000		1,621,724		593,917		3,944,573
Supplies and Materials							
	4000		176,131		50,377		226,508
Other Operating Expenses							
	5000		1,719,153		169,393		1,888,546
Equipment Replacement							
	6420						0
Total Expenditures Prior to Exclusions			6,643,325		2,335,395		15,976,920

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

Exclusions	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude				
Instructional Staff--Retirees' Benefits and Retirement Incentives	325,110	325,110		325,110
Student Health Services Above Amount Collected				0
Student Transportation				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		317,004		317,004
Objects to Exclude				
Rents and Leases		134,959		134,959
Lottery Expenditures				
Academic Salaries				0
Classified Salaries				0
Employee Benefits				0
Supplies and Materials				
Software				0
Books, Magazines, & Periodicals				0
Instructional Supplies & Materials				0
Noninstructional, Supplies & Materials				0
Total Supplies and Materials	0	0	0	0
Other Operating Expenses and Services		362,449		362,449

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	ECS 84362 A	Total CEE	ECS 84362 B	Excluded Activities	Total
Capital Outlay	6000	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390			
Library Books	6300						0
Equipment	6400						0
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0	0	0	0	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
Total Exclusions		325,110	1,139,522	0	1,139,522	0	1,139,522
Total for ECS 84362, 50% Law		6,318,215	12,502,003	2,335,395	14,837,398		14,837,398
Percent of CEE (Instructional Salary Cost / Total CEE)		50.54%	100.00%				
50% of Current Expense of Education			6,251,002				
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		6,318,215	12,502,003	2,335,395	14,837,398		14,837,398
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		6,643,325	13,641,525	2,335,395	15,976,920		15,976,920
Capital Expenditures	6000	300	191,910	14,407	206,317		206,317
Equipment Replacement (Back out)	6420		0	0	0		0
Total Unrestricted General Fund Expenditures		6,643,625	13,833,435	2,349,802	16,185,237		16,185,237

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 910 Name: BARSTOW

Description	CA (Object)	11			12			10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS										
Cash, Investments, and Receivables	9100									
Cash:										
Awaiting Deposit and in Banks	9111			0						0
In County Treasury	9112	6,072,185	2,207,397	8,279,582						
Cash With Fiscal Agents	9113			0						
Revolving Cash Accounts	9114	15,000		15,000						
Investments (at cost)	9120			0						0
Accounts Receivable	9130	445,837	1,027,760	1,473,597						
Due from Other Funds	9140			0						0
Inventories, Stores, and Prepaid Items	9200									
Inventories and Stores	9210			0						0
Prepaid Items	9220			0						0
TOTAL ASSETS		6,533,022	3,235,157	9,768,179						
LIABILITIES										
Current Liabilities and Deferred Revenue	9500									
Accounts Payable	9510	646,122	226,753	872,875						
Accrued Salaries and Wages Payable	9520			0						0
Compensated Absences Payable Current	9530			0						0
Due to Other Funds	9540			0						0
Temporary Loans	9550	(50,000)		(50,000)						(50,000)
Current Portion of Long-Term Debt	9560			0						0
Deferred Revenues	9570	52,983		52,983						52,983
TOTAL LIABILITIES		649,105	226,753	875,858						

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 910 Name: BARSTOW

Description	CA (Object)	11			12			10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)										
Fund Balance Reserved	9710									0
NonCash Assets	9711									0
Amounts Restricted by Law for Specific Purposes	9712									0
Reserve for Encumbrances Credit	9713									0
Reserve for Encumbrances Debit	9714									0
Reserve for Debt Services	9715									0
Assigned/Committed	9754									0
Unassigned	9790									0
Total Fund Balance				0			0			0
Fund Balance (GASB 54)										
Nonspendable Fund Balance	9750									0
Restricted Fund Balance	9751									0
Committed Fund Balance	9752						3,008,404			3,008,404
Assigned Fund Balance	9753									0
Total Designated Fund Balance	9754									0
Uncommitted Fund Balance	9790			0			3,008,404			3,008,404
TOTAL FUND EQUITY				5,883,917			5,883,917			5,883,917
TOTAL LIABILITIES AND FUND EQUITY				6,533,022			6,533,022			6,533,022
							3,008,404			3,008,404
										3,235,157
										9,768,179

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Debt Service Funds:

- 20 Bond Interest and Redemption Fund
- 21 Revenue Bond Interest and Redemption Fund
- 22 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910 Name: BARSTOW

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910 Name: BARSTOW

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	38,372					
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	(379)					
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		37,993	0	0	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	77,407					
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	77,407					
TOTAL LIABILITIES		77,407	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910 Name: BARSTOW

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	(39,414)					
TOTAL FUND EQUITY		(39,414)					
TOTAL LIABILITIES AND FUND EQUITY		37,993	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
ASSETS								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111							
In County Treasury	9112	6,434,884						
Cash With Fiscal Agents	9113							
Revolving Cash Accounts	9114							
Investments (at cost)	9120							
Accounts Receivable	9130	18,167						
Due from Other Funds	9140							
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							
Prepaid Items	9220							
TOTAL ASSETS		6,453,051	0	0	0	0	0	0
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	84,641						
Accrued Salaries and Wages Payable	9520							
Compensated Absences Payable Current	9530							
Due to Other Funds	9540							
Temporary Loans	9550							
Current Portion of Long-Term Debt	9560							
Deferred Revenues	9570							
TOTAL LIABILITIES		84,641	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
FUND BALANCE (NON-GASB 54)								
Fund Balance Reserved	9710							
NonCash Assets	9711							
Amounts Restricted by Law for Specific Purposes	9712							
Reserve for Encumbrances Credit	9713							
Reserve for Encumbrances Debit	9714							
Reserve for Debt Services	9715							
Assigned/Committed	9754							
Unassigned	9790							
Total Fund Balance		0	0	0	0	0	0	0
Fund Balance (GASB 54)								
Nonspendable Fund Balance	9750							
Restricted Fund Balance	9751							
Committed Fund Balance	9752							
Assigned Fund Balance	9753							
Assigned Fund Balance	9754							
Total Designated Fund Balance		0	0	0	0	0	0	0
Uncommitted Fund Balance	9790		6,368,410					
TOTAL FUND EQUITY			6,368,410					
TOTAL LIABILITIES AND FUND EQUITY			6,453,051					

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
in County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	168,972	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	498	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		169,470	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund	Other Internal Service Fund	
	Fund Balance Reserved	9710			
	NonCash Assets	9711			
	Amounts Restricted by Law for Specific Purposes	9712			
	Reserve for Encumbrances Credit	9713			
	Reserve for Encumbrances Debit	9714			
	Reserve for Debt Services	9715			
	Assigned/Committed	9754			
	Unassigned	9790			
	Total Reserved Fund Balance		0		0
	Fund Balance (GASB 54)	9750			
	Nonspendable Fund Balance	9751			
	Restricted Fund Balance	9752			
	Committed Fund Balance	9753			
	Assigned Fund Balance	9754			
	Total Designated Fund Balance		0		0
	Uncommitted(Unrestricted) Fund Balance	9790	169,470		
	Other Equity	9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
	TOTAL FUND EQUITY		169,470		0
	TOTAL LIABILITIES AND FUND EQUITY		169,470		0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	126,035	8,062		37,821	166,932			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	8,313	1,208		229,745	54,288			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		134,348	9,270	0	267,566	221,220	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	539			267,566	214,802			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		539	0	0	267,566	214,802	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	539	0	0	267,566	214,802	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	133,809	9,270			6,418			
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		133,809	9,270	0	0	6,418	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		134,348	9,270	0	267,566	221,220	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017 District ID: 910 Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
Federal Revenues	8100						
Forest Revenues	8110				0		
Higher Education Act	8120	15,794	109,663		125,457		
Workforce Investment Act	8130				0		
Temporary Assistance for Needy Families (TANF)	8140		47,947		47,947		
Student Financial Aid	8150				0		
Veterans Education	8160	582			582		
Vocational and Technical Education Act (VATEA)	8170		163,758		163,758		
Other Federal Revenues	8190		562,660		562,660		
Total Federal Revenues	8100	16,376	884,028		900,404		
State Revenues	8600						
General Apportionments	8610				0		
Apprenticeship Apportionment	8611				0		
State General Apportionment	8612	11,472,711			11,472,711		
Other General Apportionment	8613	158,577			158,577		
General Categorical Programs	8620						
Child Development	8621				0		
Extended Opportunity Programs and Services(EOPS)	8622		638,648		638,648		
Disabled Students Programs and Services(DSPS)	8623		293,082		293,082		
Temporary Assistance for Needy Families (TANF)	8624				0		
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		238,586		238,586		
Telecommunications and Technology Infrastructure Program (TTIP)	8626				0		
Other General Categorical Programs	8627		2,537,555		2,537,555		

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
EPA Proceeds	8630	2,606,654				2,606,654	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652		427,856			427,856	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	27,056					27,056
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	362,449			120,536		482,985
State Mandated Costs	8685	294,213					294,213
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690	451,621			951,028		1,402,649
Total State Revenues	8600	15,373,281			5,207,291		20,580,572

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017 District ID: 910 Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,225,550		3,225,550
Tax Allocation, Supplemental Roll	8812	63,120		63,120
Tax Allocation, Unsecured Roll	8813	115,964		115,964
Prior Years Taxes	8816	25,500		25,500
Education Revenues Augmentation Fund (ERAF)	8817	(533,209)		(533,209)
Redevelopment Agency Funds - Pass Through	8818	60,566		60,566
Redevelopment Agency Funds - Residual	8819	295,932		295,932
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	25,892	40,000	65,892
Other Contract Services	8832			0
Sales and Commissions	8840	94,119	13,251	107,370
Rentals and Leases	8850	26,304	18,569	44,873
Interest and Investment Income	8860	55,681		55,681
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	545,099		545,099
Contra Revenue Account	8874.1	(24,774)		(24,774)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	4,693		4,693
Insurance	8878			0
Student Records	8879	22,574		22,574
Nonresident Tuition	8880	307,605		307,605
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	5,939		5,939
Other Local Revenues	8890	204,469	34,903	239,372
Total Local Revenues	8800	4,521,024	106,723	4,627,747
Total Revenues		19,910,681	6,198,042	26,108,723

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources				
Proceeds of General Fixed Assets	8900			
Proceeds of Long-Term Debt	8910			0
Incoming Transfers -- (8981/8982/8983)	8940			0
	898#	10,043	254,727	264,770
Total Other Financing Sources	8900	10,043	254,727	264,770
Total Revenues and Other Financing Sources		19,920,724	6,452,769	26,373,493

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	336,070		6,940			343,010
Business and Management	0500	282,327					282,327
Communications	0600						0
Computer and Information Science	0700	187,734		360			188,094
Education	0800	659,177		1,660	2,877		663,714
Engineering and Related Industrial Technology	0900	365,485	2,240	33,902			401,627
Fine and Applied Arts	1000	402,477	3,411	18,707			424,595
Foreign language	1100	18,938					18,938
Health	1200	59,157		5,096			64,253
Consumer Education And Home Economics	1300	163,812	3,000	6,233	1,778		174,823
Law	1400						0
Humanities(Letters)	1500	927,016	335	4,560			931,911
Library Science	1600						0
Mathematics	1700	638,595	167	2,258			641,020
Military Studies	1800						0
Physical Sciences	1900	343,484		3,799	3,532		350,815
Psychology	2000	275,611		1,040			276,651
Public Affairs and Services	2100	158,254					158,254
Social Sciences	2200	666,313		3,500			669,813
Commercial Services	3000	369,005		4,449	210		373,664
Interdisciplinary Studies	4900	720,665	2,599	151,850	361,174		1,236,288
Instruc Staff-Retirees' Bnfts & Retire Incenis	5900	348,555					348,555
Sub-Total Instructional Activities		6,922,675	11,752	244,354	369,571		7,548,352
Total Expenditures for GF Activities*		6,929,984	9,487,289	2,987,165	733,443	3,996,934	24,134,815

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,287,757	57,680	4,426		1,349,863
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Adm. & Governance		0	1,287,757	57,680	4,426	0	1,349,863
Instructional Support Services	6100						
Learning Center	6110		248,042	3,223	300		251,565
Library	6120		127,240	6,686	27,304		161,230
Media	6130				875		875
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	375,282	9,909	28,479	0	413,670
Admissions and Records	6200		387,234	9,977			397,211
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		866,651	157,549	3,201		1,027,401
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		119,527	7,579			127,106
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	986,178	165,128	3,201	0	1,154,507

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 910 Name: BARSTOW

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		93,593	43,603			137,196
Disabled Student Programs and Services (DSPS)	6420		149,347	170,931	11,654		331,932
Extended Opportunity Programs and Services (EOPS)	6430		307,360	17,636	4,064		329,060
Health Services	6440						0
Student Personnel Administration	6450		737,073	166,412	82,768		986,253
Financial Aid Administration	6460		314,653	23,410	44		338,107
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		8,815	6,032			14,847
Total Other Student Services		0	1,610,841	428,024	98,530	0	2,137,395
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		209,270	124,193	3,836		337,299
Custodial Services	6530		161,433	46,755	2,627		210,815
Grounds Maintenance and Repairs	6550		133,951	24,832	1,140		159,923
Utilities	6570			324,073			324,073
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	504,654	519,853	7,603	0	1,032,110
Planning, Policymaking and Coordinations	6600		624,024	272,359	86		896,469

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 910 Name: BARSTOW

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		42,976	35,197	6,155		84,328
Fiscal Operations	6720		368,650	49,119	1,785		419,554
Human Resources Management	6730		149,662	52,857	4,924		207,443
Noninstruct Staff Retirees' Benefits & Retirement *	6740		326,122				326,122
Staff Development	6750			18,330			18,330
Staff Diversity	6760		108,584	55,499			164,083
Logistical Services	6770		5,967	297,535			303,502
Management Information Systems	6780		468,172	300,701	161,604		930,477
Other General Institutional Support Services	6790		88,028	147,081			235,109
Total General Institutional Support Services	6700	0	1,558,161	956,319	174,468	0	2,688,948
Community Services & Economic Development	6800						
Community Recreation	6810		746,744	14,015	6,497		767,256
Community Service Classes	6820						0
Community Use of Facilities	6830		109,345				109,345
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	856,089	14,015	6,497	0	876,601

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2016-2017		Budget Year: 2017-2018		District ID: 910		Name: BARSTOW	
Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		70,328				70,328
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940		1,090				1,090
Parking	6950						0
Student and Co-Curricular Activities	6960		368,610	211,369	22,792		602,771
Student Housing	6970						0
Other Ancillary Services	6990		330,126				330,126
Total Ancillary Services	6900	0	770,154	211,369	22,792	0	1,004,315
Auxiliary Operations	7000						
Contract Education	7010	7,309	401	4,878	12,387		24,975
Other Auxiliary Operations	7090		10,674				10,674
Total Auxiliary Operations	7000	7,309	11,075	4,878	12,387	0	35,649

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
\$10 General Fund - Combined
(Total Unrestricted and Restricted)

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		504,088	93,300	5,403		602,791
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,454,502	3,454,502
Student Aid	7320					542,432	542,432
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,996,934	3,996,934
Sub-Total Non-Instructional Activities		7,309	9,475,537	2,742,811	363,872	3,996,934	16,586,463
Total Expenditures General Fund: activities *		6,929,984	9,487,289	2,987,165	733,443	3,996,934	24,134,815

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2017-2018 Appropriations Limit:				
A.	2016-2017 Appropriations Limit:				\$18,997,814
B.	2017-2018 Price Factor:	1.0369			
C.	Population factor:				
	1. 2015-2016 Second Period Actual FTES	2,449.95			
	2. 2016-2017 Second Period Actual FTES	2,525.11			
	3. 2016-2017 Population change factor (C2/C1)	1.0307			
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)				\$20,303,588
E.	Adjustments to increase limit:				
	1. Transfers in of financial responsibility			\$0	
	2. Temporary voter approved increases			0	
	3. Total adjustments - increase				0
	Sub-Total (D + E.3)				\$20,303,588
F.	Adjustments to decrease limit:				
	1. Transfers out of financial responsibility			\$0	
	2. Lapses of voter approved increases			0	
	3. Total adjustments - decrease				0
G.	2017-2018 Appropriations Limit (D + E.3 - F.3)				\$20,303,588
II.	2017-2018 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				13,021,895
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				30,000
C.	Local Property taxes				2,980,925
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				25,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				16,057,820
H.	2017-2018 Appropriations Subject to Limit				\$0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2016-2017 Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	16,376	20,000	884,028	319,361	900,404	339,361
State Revenues	8600	15,373,281	14,660,196	5,207,291	2,941,483	20,580,572	17,601,679
Local Revenues	8800	4,521,024	4,466,285	106,723	60,000	4,627,747	4,526,285
Total Revenues		19,910,681	19,146,481	6,198,042	3,320,844	26,108,723	22,467,325
EXPENDITURES:							
Academic Salaries	1000	6,336,646	6,515,754	833,598	723,098	7,170,244	7,238,852
Classified Salaries	2000	3,580,647	4,270,662	1,053,971	1,078,069	4,634,618	5,348,731
Employee Benefits	3000	3,944,573	4,023,167	667,838	644,904	4,612,411	4,668,071
Supplies and Materials	4000	226,508	503,347	193,255	260,194	419,763	763,541
Other Operating Expenses and Services	5000	1,888,546	3,014,964	678,856	2,244,796	2,567,402	5,259,760
Capital Outlay	6000	206,317	261,434	527,126	887,747	733,443	1,149,181
Total Expenditures		16,183,237	18,589,328	3,954,644	5,838,808	20,137,881	24,428,136
Excess (Deficiency) of Revenues over Expenditures		3,727,444	557,153	2,243,398	(2,517,964)	5,970,842	(1,960,811)
Other Financing Sources	8900	10,043		254,727	178,801	264,770	178,801
Other Outgo	7000	3,444,459	2,928,801	552,475	669,241	3,996,934	3,598,042
Net Increase/(Decrease) in Fund Balance		293,028	(2,371,648)	1,945,650	(3,008,404)	2,238,678	(5,380,052)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,591,428	5,883,917	1,063,294	3,008,404	6,654,722	8,892,321
Prior Years Adjustments	9020	(539)		(540)		(1,079)	
Adjusted Beginning Balance	9030	5,590,889		1,062,754		6,653,643	
Ending Fund Balance, June 30		5,883,917	3,512,269	3,008,404	0	8,892,321	3,512,269

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	Budget	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget	OTHER DEBT SERVICE FUND	Budget
		Actual		Actual		Actual	
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)		0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Governmental Funds Group

30 Special Revenue Funds -- Part 1

910 BARSTOW

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	274					
Total Income		274	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	244					
Capital Outlay	6000						
Total Expenditures		244	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		30	0	0	0	0	0
Other Financing Sources							
Other Outgo							
Net Increase/(Decrease) in Fund Balance		30	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	130,295	(39,414)				0
Prior Years Adjustments	9020	(169,739)					
Adjusted Beginning Balance	9030	(39,444)		0			0
Ending Fund Balance, June 30		(39,414)	(39,414)	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 2

910 BARSTOW

For Actual Year: 2016-2017 Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		REVENUE BOND PROJECT FUND FUND 35		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0		0		0	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

910 BARSTOW

For Actual Year: 2016-2017 Budget Year: 2017-2018

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	50,000					
Local Revenues	8800	114,091	15,000				
Total Income		164,091	15,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	611,527	790,097				
Capital Outlay	6000	150,405	2,973,576				
Total Expenditures		761,932	3,763,673	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(597,841)	(3,748,673)	0	0	0	0
Other Financing Sources	8900	3,189,732	2,750,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,591,891	(998,673)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,776,519	6,368,410		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,776,519		0		0	
Ending Fund Balance, June 30		6,368,410	5,369,737	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND Actual	Budget
REVENUES:			
Local Revenues	8800		
Other Financing Sources	8900		
Total Income		0	0
Cost of Sales	5890		
Gross Profit or Loss		0	0
Expenditures			
Academic Salaries	1000		
Classified Salaries	2000		
Employee Benefits	3000		
Supplies and Materials	4000		
Other Operating Expenses and Services	5000		
Capital Outlay	6000		
Total Expenditures		0	0
Net Profit or Loss		0	0
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		0	0
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Proprietary Funds Group

60 Enterprise Funds Group

910 BARSTOW

Internal Service Funds

Description	Object Code	FUND: 61		FUND: 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	1,443	1,000		
Other Financing Sources	8900				
Total Income		1,443	1,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Net Profit or Loss		1,443	1,000	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		1,443	1,000	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	168,027	169,470		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	168,027		0	
Ending Fund Balance, June 30		169,470	170,470	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

910 BARSTOW

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	95,266	100,000	7,758	8,000		
Total Income		95,266	100,000	7,758	8,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	52,512	55,000				
Other Operating Expenses and Services	5000	40,697	41,000	12,799	8,000		
Capital Outlay	6000	3,165	4,000				
Total Expenditures		96,374	100,000	12,799	8,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,108)	0	(5,041)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,108)	0	(5,041)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	134,917	133,809	14,311	9,270		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	134,917		14,311		0	
Ending Fund Balance, June 30		133,809	133,809	9,270	9,270	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,426,365	7,550,000				
State Revenues	8600	517,162	525,000				
Local Revenues	8800			95,799	100,000		
Total Income		7,943,527	8,075,000	95,799	100,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			92,015	100,000		
Capital Outlay	6000						
Total Expenditures		0	0	92,015	100,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,943,527	8,075,000	3,784	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,943,527	8,075,000				
Net Increase/(Decrease) in Fund Balance		0	0	3,784	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	217,436	221,220		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		217,436		0	
Ending Fund Balance, June 30		0	0	221,220	221,220	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

910 BARSTOW

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2016-2017

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,189,732

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					48,706	
Adjustments	9020					8,254	
Adjusted Beginning Balance	9030		0			56,960	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		362,449			112,282	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	7,927	7,927
Instructional Supplies & Materials	4300				0	51,961	51,961
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	59,888	59,888
Other Operating Expenses and Services	5000		362,449		362,449	23,448	385,897
Capital Outlay	6000						
Library Books	6300				0	84,514	84,514
Equipment	6400				0		
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	84,514	84,514
Other Outgo	7000				0		0
Total Expenditures		0	362,449	0	362,449	167,850	530,299
Ending Balance					0	1,392	1,392

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010				1,392	
Adjustments	9020					
Adjusted Beginning Balance	9030		0		1,392	
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		300,000		75,000	
		Instructional & Institutional Unrestricted				
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			
				Support Activities (AC 6800-7390)		
				Total Unrestricted		
Expenditures						
Academic Salaries	1000				0	0
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
Supplies & Materials	4000					
Software	4100				0	0
Books, Magazines, & Periodicals	4200				0	8,000
Instructional Supplies & Materials	4300				0	40,000
Noninstructional Supplies & Mtrls	4400				0	0
Total Supplies and Materials		0	0	0	0	48,000
Other Operating Expenses and Services	5000		300,000		300,000	324,000
Capital Outlay	6000					
Library Books	6300				0	4,392
Equipment	6400					
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0	0	0	4,392
Other Outgo	7000				0	0
Total Expenditures		0	300,000	0	300,000	376,392
Ending Balance					0	0

For Actual Year: 2016-2017

District ID: 910

Name: BARSTOW

EPA Revenue	2,606,654
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	2,606,654	0	0	2,606,654
TOTAL		2,606,654	0	0	2,606,654

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 910

Name: BARSTOW

Fiscal Year	STRS		PERS		Increase	
	Amount	Total	Amount	Total	Amount	Rate
2015-16	628,253	1,057,823	429,570	1,057,823	N/A	N/A
2016-17	797,497	1,359,388	561,891	1,359,388	301,565	28.51%
2017-18	923,520	1,575,780	652,260	1,575,780	216,392	15.92%
2018-19	1,082,620	1,879,020	796,400	1,879,020	303,240	19.24%
2019-20	1,223,775	2,180,575	956,800	2,180,575	301,555	16.05%
2020-21	1,317,900	2,460,300	1,142,400	2,460,300	279,725	12.83%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District has established an ongoing reserve in the 17/18 budget that includes the increases represented in year 20/21.